

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

FILED

JUL 08 1998

DOROTHY A. EVANS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

In re:

CHRIS E. HOOPER and
PATTY J. HOOPER,

Debtors.

Case No. 97-05849-M

Chapter 7

CHRIS E. HOOPER and
PATTY J. HOOPER,

Plaintiffs,

v.

Adversary Proc. No. 98-0028-M

INTERNAL REVENUE SERVICE,

Defendant.

JUDGMENT

THIS MATTER comes before the Court upon plaintiffs' Complaint to Determine Dischargeability of Debt filed on February 2, 1997 in which plaintiffs request the Court to determine the dischargeability of plaintiffs' federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiffs and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

DOCKETED 7-8, 1998
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

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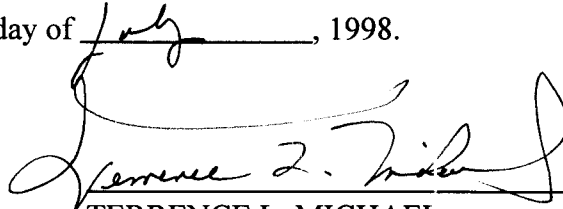
ORDERED AND ADJUDGED that the stipulation between plaintiffs and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiffs filed a Chapter 7 petition in bankruptcy on December 18, 1997.
2. On January 30, 1998, the plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.
3. The plaintiffs' federal income tax liabilities for their 1988 - 1993 tax years are properly subject to discharge, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.
4. The plaintiffs' federal income tax liabilities for their 1994 tax year are not dischargeable, pursuant to 11 U.S.C. Section 523(a)(1)(B)(ii).
5. The plaintiffs' federal income tax liabilities for their 1995 and 1996 tax years are not dischargeable, pursuant to 11 U.S.C. Section 523(a)(1)(A) and 507(a)(8)(A)(i).
6. The plaintiffs' trust fund taxes for Mrs. Hooper's 1991 tax year are not dischargeable, pursuant to 11 U.S.C. Section 523(a)(1)(A) and 507(a)(8)(C).
7. The United States properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiffs' 1988 - 1990, and 1992 - 1993 federal income tax liabilities, which attach to all existing property and rights to property, including exempt property, belonging to the plaintiffs on and prior to the filing of the Chapter 7 bankruptcy petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

8. The United States properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiffs' 1994 and 1995 federal income tax liabilities, which attach to all existing property and rights to property, including exempt property, belonging to the plaintiffs prior to and following the filing of the Chapter 7 bankruptcy petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

IT IS SO ORDERED this 8th day of July, 1998.

A handwritten signature in black ink, appearing to read "Terrence L. Michael", is written over a horizontal line.

TERRENCE L. MICHAEL
UNITED STATES BANKRUPTCY JUDGE